

## **Article - Tax - Property**

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§7-222.

(a) Except as provided in § 7-109 of this title and in subsection (b) of this section, the stock in business of a person engaged in a manufacturing or commercial business is not subject to property tax.

(b) Except as provided by § 7-108 of this title, the personal property described in subsection (a) of this section is subject to a county property tax on 35% of its assessment in Wicomico County.

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